

CHAPTER II - NCLB PROGRAMS AND FUNDING

Title I

The State of SD is responsible for providing a free public education system as specified in the South Dakota Constitution. Article 8, Section § 1 states: Uniform system of free public schools:

The stability of a republican form of government depending on the morality and intelligence of the people, it shall be the duty of the Legislature to establish and maintain a general and uniform system of public schools wherein tuition shall be without charge, and equally open to all; and to adopt all suitable means to secure to the people the advantages and opportunities of education.

Under NCLB and prior ESEA authorizations, Title I was and is the largest educational program designed to assist disadvantaged children. Funding under Title I is intended to improve learning for students at risk of educational failure by providing instruction and instructional support to disadvantaged children so they can master challenging curricula and meet state standards in core academic subjects.

The USDOE provides Title I, Part A funds to each State Education Agency (SEA) (SDDOE) with specific amounts allocated to each LEA through a statutory formula based primarily on the number of children ages 5 through 17 from low-income families. This number is augmented by annually collected counts of children ages 5 through 17 in foster homes, locally operated institutions for neglected and delinquent children, and families above poverty that receive assistance under Temporary Assistance for Needy Families, adjusted to account for costs of education in each state. The funding formula for the Basic grant is basically the number of eligible children times the state's adjusted per pupil expenditure times 40 percent. The authorization amounts for Concentration Grants are calculated the same way as Basic grants. For Targeted Grants, which is a new grant category under NCLB, a weighted eligibility count is multiplied by the states' adjusted per pupil expenditure. This is to assure a larger portion of the targeted funding goes to LEAs with the greatest needs and costs. The Education Finance Incentive Grant (EFIG), which is also new under NCLB, goes to the state and is the product of the state's number of eligible children multiplied by its adjusted per pupil expenditure times its effort factor minus 1.3 times its equity factor. The EFIG is designed to reward LEAs in states that devote a greater percentage of income per capita to elementary and secondary education (effort factor) and to reward LEAs in states that have the least amount of disparity between high-spending and low-spending LEAs (equity factor).

In Federal Fiscal Year (FFY) 2003, the State's allocation for each type of grant under Title I, Part A was as follows:

Basic Grants	\$17,744,098
Concentration Grants	\$ 3,127,115
Targeted Grants	\$ 5,787,378
Education Finance Incentive Grants	\$ 5,342,195

Funding in excess of the amount appropriated in FFY 2001 (\$8.76 billion) was dedicated to be awarded under Targeted or EFIG grants. As a result, more funding was being targeted to the schools that had higher poverty levels and the targeted formula increases the size of the grants per poor child as the percentage of economically disadvantaged children in a school increases. States with large populations of high poverty students receive significantly more funding. SD received an increase in funding, whereas, states including Kansas, Maine, Massachusetts,

Michigan, Minnesota, Missouri, New Hampshire, New Jersey, North Dakota and Pennsylvania are projected to experience a decrease in Title I funding.^a

The following table details the types of grants, funding formula, criteria for the grant and funding issues relating to Title I – Part A.

Table 3.1: Title I Funding Formula, Eligibility, Funding Total			
Type of Grant	Federal Formula	Eligibility Criteria	Funding issues
BASIC	Number of formula children times 40% of the average per-pupil expenditure in the state but not less than 32% or more than 48% of the average per pupil expenditure Beginning in 2002, this Census Data had to be updated annually instead of every other year. This introduced volatility into the formula.	An LEA has to have 10 or more eligible children AND the number of eligible children is more than 2% of the total LEA's 5-17 year old school-age population.	An amount equal to the amount made available to make BASIC grants to states in FFY2001 shall be made using this formula.
CONCENTRATION	Calculated the same way as Basic. The state will receive the lesser of: a) .25 percent of the total amount allocated to states under this grant in FFY 2001, plus .35 percent of the total amount allocated to states under this grant in excess of the amount allocated in FFY 2001. OR b) The average of: The amount calculated in (a) above, and the greater of: \$340,000; or The number of formula children times 150% of the national average per-pupil payment made with funds available under this grant section.	If an LEA qualified for BASIC grant, and if the number of eligible children exceeds 6500 or 15% of the total number of children aged 5-17 in the LEA.	An amount equal to the amount made available to make Concentration grants to states in FFY 2001 shall be made using this formula.
TARGETED	Weighted child count (basically the higher percentage of formula children in a LEA the higher the weight given to that population) times the 40% of the average per pupil expenditure in the state. This weighting ranges from 1.0 to 4.0, increasing in increments as the number of formula children increases in a LEA.	An LEA has at least 10 eligible children and these eligible children make up at least 5 % of the total number of children aged 5-17 in the LEA.	.35% of the total amount available to carry out this section, OR the average of .35 % of the amount allocated for this section; and, 150% of the national average grant under this section per child multiplies by the number of eligible children.
EDUCATION FINANCE INCENTIVE GRANTS	Number of formula children times not less than 34% or more than 46% of the average per pupil cost times a states effort factor times 1.3 minus such state's equity	An LEA has at least 10 eligible children and these eligible children make up at least 5 % of the total number of children aged 5-17 in the LEA.	.35% of the total amount available to carry out this section, OR the average of .35 % of the amount allocated for this section; and, 150% of the national average grant under this section per child multiplies by the number of eligible children
Formula children = children between the ages of 5 to 17 from families below the poverty level; neglected and delinquent children; foster care children; and, children in correctional institutions.			

^a Title I Funds: Who's Gaining, Who's Losing & Why, Thomas W. Fagan and Nancy L. Kober, June 2004, Center on Education Policy

To receive Title I funds, the SDDOE submits a consolidated plan to USDOE. Funding for each LEA is then determined by USDOE and the allocations are made. The SDDOE receives these allocations and adjusts them following federal requirements for each LEA which takes into account movements of children, consolidation, closures of schools, hold harmless, and allowable administrative costs and mandated set asides, etc. States are required to reserve 4 percent in FFY 2004 and thereafter (prior percentage was 2 percent) of Title I, Part A allocations for school improvement purposes. For SD in State Fiscal Year (SFY) 2004 that calculation was \$32,000,786 times 2 percent equaled \$640,015. Out of this 2 percent, States must distribute 95 percent of these funds to LEAs for schools identified for improvement, corrective action, or restructuring. For SD in SFY 2004 that calculation was \$640,015 times 95 percent equaled \$608,015. In allocating these funds to LEAs, the SDDOE must give and did give priority to LEAs that: (1) serve the lowest-achieving students; (2) demonstrate the greatest need for the funds; and (3) demonstrate the strongest commitment to ensuring that the funds will be used to enable the lowest-achieving schools to meet their progress goals through their process of awarding these funds. The state is therefore allowed to retain 5 percent of the 2 percent to provide services to help schools in need of improvement. For SD in SFY 2004 that calculation was \$640,015 times 5 percent equaled \$32,000. The state uses those funds to help provide services to schools in need of improvement such as technical services and training conferences for schools identified as in need of improvement.

States are allowed to reserve up to 1 percent of the allocations under Title I, Parts A, C, (Migrant) and D (Neglected and Delinquent) or a minimum of \$400,000, whichever is greater, for state administrative purposes. SDDOE uses the \$400,000 minimum and prorates the differences to each of the programs as follows:

Title I, Part A	$\$32,000,786 \times 1.21\% =$	\$387,267
Part C Migrant	$\$821,827 \times 1.21\% =$	\$9,945
Part D Neg. & Del.	$\$230,348 \times 1.21\% =$	\$2,788

Once Local Education Agencies (LEA) (School Districts in SD) receive their allocations, they in turn allocate Title I funds to eligible schools based on the number of children from low-income families residing within the school district area. A school at or above 40 percent poverty may use Title I, Part A funds to operate a school wide program to update the instructional program in the whole school. Title I funding is meant to supplement state and local funding and not supplant (replace) state or local funds.

Title I schools identified for improvement are required to reserve at least 10 percent of their Title I, Part A funds for professional development that directly addresses the problems that led to identification for improvement. These schools are also required to provide students attending these schools with the option of attending another public school within the district that is not identified for improvement. The LEAs must provide or pay for transportation to the new school. In general, unless a lesser amount is needed to provide choice-related transportation or satisfy all requests for supplemental educational services, the district must spend the equivalent of 20 percent of its Title I, Part A allocation on these activities. Of this 20 percent, the school district shall spend 5 percent for choice-related transportation and 5 percent for supplemental services. The district has the flexibility to determine how to allocate the remaining 10 percent between transportation and supplemental services. Districts can pay for choice-related transportation and supplemental services with their Title I funds, or they can use other allowable federal, state, local, or private revenues. However, LEAs may not reduce allocations to schools identified for corrective action or restructuring by more than 15 percent.

LEAs are also required to use at least 5 percent of their Title I, Part A funds to ensure that all teachers are highly qualified by the end of the 2005-2006 school year.

NCLB Revenues

The federal government has provided SD with considerable financial assistance under NCLB. Total federal funding for NCLB in SD has increased from \$82.3 million in FFY 2001 (Pre-NCLB) to an estimated \$122.1 million in 2005 or a 48.3% increase since the implementation of NCLB, as shown in Table 3.2.

**Table 3.2: U.S. Department of Education NCLB Funding to South Dakota
FFY 2000 - 2005**

Federal Program	PRE NCLB		POST NCLB				Increase (Decrease) Since FFY 2001
	FFY 2000 Fed Funding	FFY 2001 Fed Funding	FFY 2002 Fed Funding	FFY 2003 Fed Funding	FFY 2004 Fed Funding	FFY 2005 Fed Funding	
	Actual	Actual	Actual	Actual	Estimate	Estimate	
ESEA Title I Grants to Local Educational Agencies	\$ 20,076,595	\$ 21,817,001	\$ 27,405,068	\$ 32,000,786	\$ 34,621,911	\$ 38,072,931	\$ 16,255,930
Reading First State Grants	-	-	2,274,311	2,384,319	2,450,354	2,675,250	2,675,250
Even Start	697,500	1,122,500	1,127,500	1,120,106	1,113,439	-	(1,122,500)
State Agency Program--Migrant	846,051	773,508	821,827	821,827	816,668	816,668	43,160
State Agency Program--Neglected and Delinquent	253,250	236,952	231,938	230,348	228,154	228,155	(8,797)
Comprehensive School Reform (Title I)	426,951	514,500	558,125	554,418	559,831	-	(514,500)
Impact Aid Basic Support Payments*	25,031,349	36,584,649	38,053,617	39,051,937	41,388,487	43,103,119	6,518,470
Impact Aid Payments for Children with Disabilities*	1,046,045	1,454,802	1,324,910	1,313,696	1,461,351	1,461,349	6,547
Impact Aid Construction*	356,585	319,956	548,484	679,727	760,857	786,395	466,439
Improving Teacher Quality State Grants**	7,750,561	9,789,069	13,567,163	13,965,246	13,961,804	13,961,803	4,172,734
Mathematics and Science Partnerships	-	-	-	499,218	741,850	745,575	745,575
Educational Technology State Grants	2,125,000	2,250,000	3,075,155	3,214,970	3,304,308	3,337,646	1,087,646
21st Century Community Learning Centers	-	-	1,522,706	2,755,958	4,895,445	4,895,443	4,895,443
State Grants for Innovative Programs	1,815,949	1,911,525	1,911,525	1,899,100	1,472,363	1,472,366	(439,159)
State Assessments	-	-	3,591,254	3,619,087	3,615,843	3,642,340	3,642,340
Rural and Low-income Schools Program	-	-	84,394	16,730	16,748	16,748	16,748
Small, Rural School Achievement Program	-	-	1,534,799	947,546	948,051	948,051	948,051
State Grants for Community Service for Expelled or Suspended Students	-	-	250,000	248,375	-	-	-
Indian Education--Grants to Local Educational Agencies*	1,898,400	3,249,032	3,197,032	3,205,897	3,206,503	3,206,515	(42,517)
Fund for the Improvement of Education--Comprehensive School Reform	139,467	139,467	206,644	205,300	194,286	-	(139,467)
Safe and Drug-Free Schools and Communities State Grants	2,142,933	2,142,933	2,307,865	2,292,555	2,152,629	2,152,631	9,698
Language Acquisition State Grants	-	-	500,000	500,000	525,460	563,578	563,578
Total, All of the Above Programs, which constitute the <i>No Child Left Behind Act of 2001</i>	\$ 64,606,636	\$ 82,305,894	\$ 104,094,317	\$ 111,527,146	\$ 118,436,342	\$ 122,086,563	\$ 39,780,669
Percent Increase From Prior FFY	27.40%	26.47%	7.14%	6.20%	3.08%	48.33%	

* = Direct federal funding to schools.

** = Includes funding for Eisenhower Professional Development Grants and Class Size Reduction in FFY 2000 and FFY 2001.

Percent Increase
Since FFY 2001

Sources: U.S. DOE web site and SDDOE personnel.

In FFY 2004, SD received \$118 million through formulas prescribed in NCLB, as shown in Table 3.3. From this \$118 million allocation, the federal government made available nearly \$35 million for school districts' Title I, Part A programs, nearly \$44 million for Title VIII – Impact Aid and \$39 million for 17 other NCLB programs. Regarding Impact Aid, preliminary information from the school annual financial report database for SFY 2004 indicates that approximately \$80.7 million of fund equity exists in funds at various schools that receive Impact Aid. Table 3.3 describes the ten largest

programs. Table 3.3 also shows that SD is projected to receive \$3.6 million more in FFY 2005 than in 2004.

Table 3.3: Major NCLB Programs and Funding

				South Dakota's Funding	
NCLB Title And part	Program Name	Purpose	How SD is using the funds	FFY 2004 (in Millions)	FFY 2005 (in Millions)
Title I, Part A	Grants to Local Educational Agencies	Ensure that all children, particularly the disadvantaged, have the opportunity to obtain a high quality education and reach proficiency.	Supplementary educational services in reading and math to students who are most at risk of failing. \$420,000 was spent on State Administration in SFY 2004 and the rest flowed through to the schools.	\$34.6	\$38.1
Title I, Part B, Subpart 1	Reading First	Help ensure that every child can read at or above grade level through the implementation of instructional programs, assessments, and professional development.	Instructional reading assessments, reading instruction, teacher training. 20% is spent for State Level Activities and 80% flows through to the schools.	2.5	2.7
Title II, Part A	Improving Teacher Quality	Increase student achievement by elevating teacher and principal quality through recruitment, hiring, and retention strategies.	Teacher training and class size reduction. 1% is spent on State Administration, 2.5% on State Level Activities, 2.5% on Higher Education Activities, and the remaining 94% flows through to the schools.	14.0	14.0
Title II, Part D	Educational Technology	Improve student academic achievement through the use of technology, and assist every student to become technologically literate.	Acquiring educational technology and teacher training. 5% is spent on State Administration and the remaining 95% flows through to the schools.	3.3	3.3
Title IV, Part A, Subpart 1	Safe and Drug-Free Schools and Communities	Prevent violence in and around schools; prevent illegal use of alcohol, drugs, and tobacco; and foster safe and drug-free learning environments.	Programs designed to prevent violence and illegal drug use. 3% is spent on State Administration, 4% on State Level Activities, and the remaining 93% flows through to the schools.	2.2	2.2
Title IV, Part B	21 st Century Community Learning Centers	Provide services, during non-school hours or periods, to students and their families for academic enrichment, including tutorial and other services.	Before and after school programs, & summer programs. 2% is spent on State Administration, 3% on State Level Activities, and the remaining 95% flows through to the schools.	4.9	4.9
Title V, Part A	Innovative Programs	Assist local education reform efforts that are consistent with and support statewide reform efforts.	Broad scope of 27 innovative programs. 2.25% is spent on State Administration, 12.75% on State Level Activities, and the remaining 85% flows through to the schools.	1.5	1.5
Title VI, Part A, Subpart 1	State Assessments	Help states develop the assessments required under NCLB.	Development of the State's academic assessment system. All funds are spent at the State level.	3.6	3.6
Title VII	Indian Education Grants to Local Educational Agencies	Supports the efforts to meet the unique educational and culturally related academic needs of American Indian and Alaska Native students.	Direct federal funding to the local school districts to assist Indian students in meeting State content and performance standards	3.2	3.2
Title VIII	Impact Aid	Provide financial assistance to school districts that contain federal property, which is exempt from local property taxes.	Direct federal funding to the local school districts to provide general aid to affected school districts	43.6	45.4
Other Titles And Parts	Other NCLB programs that provide formula Funding	Carry out other NCLB activities.	Primarily 90-95% flow through to the schools.	5.0	3.2
Total NCLB Formula Funding				118.4	122.1

NOTE: Congress appropriated these funds for FFYs 2004 and 2005, but the funds were made available in SD for SFYs 2005 and 2006. The 2005 and 2006 figures are preliminary estimates by the USDOE and are subject to change.

SOURCE: Compiled by the Department of Legislative Audit from information contained in (1) USDOE, Office of Elementary and Secondary Education, No Child Left Behind: A Desktop Reference 2002 (Washington, D.C., 2002); and (2) USDOE, "Funds for State Formula-Allocated and Selected Student Aid Programs," <http://www.ed.gov/about/overview/budget/statetables/05stbystate.pdf>, accessed August 31, 2004 and (3) SDDOE Staff.

While the financial assistance provided under NCLB is considerable, NCLB funding represents a relatively small portion of school districts' total revenues. Statewide, SD's NCLB funding for SFY 2003 accounted for approximately 9.8% of school districts' total revenues, and the Title I, Part A portion accounted for only 2.8%. In comparison, General Fund State Aid accounted for 28.9% of school districts' total revenues and Special Education State Aid accounted for 4.4%.^b

Federal funding under NCLB plays a greater role in some districts than others. For example, the Dupree school district received \$1,535 in Title I, Part A funding per K-12 student in SFY 2003, which accounts for roughly 9 % of the district's total revenues.^b At the other extreme, Brandon Valley school district received \$18 per K-12 student or about .3% of the school districts' total revenues.^b The variation occurs because NCLB bases each district's allocation on its poverty level.

The federal government has given states more ESEA-related funding under NCLB and has also granted states greater flexibility in the use of these funds. Under NCLB, states can transfer up to 50 percent of their non-administrative funds from five ESEA programs (Improving Teacher Quality, Educational Technology, Safe and Drug-Free Schools and Communities, 21st Century Community Learning Centers, and Innovative Programs) to the Title 1, Part A program. States can also transfer funds among these programs. School districts can also transfer between these programs except they can not transfer 21st Century Community Learning Center program funds and LEA's in need for improvement are restricted to transferring 30 percent and LEA's in corrective action status are not allowed to transfer any funds between programs.

Title I allocations (See Appendix D) made by the SDDOE over the time period of SFY 1999 through SFY 2003 involved 167 entities excluding those schools that closed, consolidated, combined, contracting districts, Coop's etc. Of those 167 entities, 40 experienced a decrease in their allocation with Edmunds Central School District decreasing \$37,576 with an ADM of 175 and the smallest decrease was experienced by Hill City School District of \$183 with an ADM of 563. The driving factor behind Title I allocations within a school district is the number of economically disadvantaged children within each school district as determined by the US Department of Commerce, Census Bureau. These numbers are generally lagging several years in that the 2000 data is used for 2004 allocations. The old ESEA formula used the same census data for two years while the NCLB changed this to allow for annual update of the census data.

127 school districts experienced an increase in Title I allocations over this time period of 1999 - 2003. The increases were as little as \$249 at Harrold School District to \$1,576,156 at Rapid City School District.

In relation to dollars per ADM from all federal revenue sources recognized by SD schools, only 8 school districts experienced a decrease in dollars per ADM over this time period. Two of the decreases were a result of wide swings from year to year in the dollar amount of Impact Aid funding recognized as revenue by the school. One decrease was a result of an extremely small ADM which had declined all the way down to less than 5 ADM in 2003. Four of the decreases experienced were only slight decreases in their dollars per ADM and the cause could not be readily determined. One school district (Tri-Valley) that experienced a decrease in federal dollars per ADM had its ADM more than double over this time period from 316 to 801 ADM. (See Appendix E and F).

^b The data for the districts' revenue are from the SDDOE School Annual Financial Report Datatbase.

Trends in ADM (See Appendix G) and revenue were reviewed. ADM has been declining steadily over the time period reviewed (1999-2003) for most SD school districts. During this time frame, total ADM for all schools decreased 6,600 ADM from 130,400 to 123,740 ADM. However; approximately 30 school districts realized a growth in their ADM during this time period. The majority of the increase occurred primarily in 3 areas around the state. Those areas were: (1) Sioux Falls area, (2) Dakota Dunes area, and (3) Douglas School District. Sioux Falls School District by itself accounted for 47% of all increases while 68.5% of all increases were in the Sioux Falls area.

The following Table 3.4 identifies revenues recognized by schools over the past five SFYs. While revenues continue to increase from local, state and federal sources, the percentage of the total revenue recognized by the schools by category has remained fairly constant with "other federal revenue sources" showing a slight increase in its significance to the overall funding picture of our schools.

Table 3.4: School Revenues by Broad Category

	Totals by Fiscal Year						Percent	Percent
	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	5 Year Total	of 5 year Total	Total FY 2003
Local Revenues Sources	\$ 405,978,581.71	\$ 418,083,011.88	\$ 411,634,678.26	\$ 410,166,979.34	\$ 439,729,829.05	\$ 2,085,593,080.24	50.68%	49.42%
General State Aid	\$ 236,110,341.69	\$ 234,699,266.06	\$ 250,172,715.72	\$ 268,213,302.86	\$ 257,528,070.16	\$ 1,246,723,696.49	30.30%	28.94%
Special Education State Aid	\$ 33,850,726.19	\$ 34,902,191.77	\$ 34,678,119.55	\$ 38,023,915.35	\$ 38,891,219.78	\$ 180,346,172.64	4.38%	4.37%
Other State Revenue Sources	\$ 22,356,556.54	\$ 21,293,563.73	\$ 21,116,820.04	\$ 22,449,422.57	\$ 23,067,783.02	\$ 110,284,145.90	2.68%	2.59%
Title I-Part A	\$ 19,201,311.29	\$ 19,731,055.29	\$ 19,857,092.40	\$ 20,796,960.05	\$ 24,950,053.12	\$ 104,536,472.15	2.54%	2.80%
Federal Impact Aid	\$ 24,362,109.46	\$ 33,353,623.59	\$ 22,274,523.45	\$ 30,066,541.20	\$ 37,356,880.85	\$ 147,413,678.55	3.58%	4.20%
Federal Impact Aid - Buildings	\$ 133,938.50	\$ 39,392.00	\$ 104,819.00	\$ 1,479,449.09	\$ 1,886,390.12	\$ 3,643,988.71	0.09%	0.21%
Improving Teacher Quality	\$ -	\$ -	\$ -	\$ -	\$ 7,721,924.78	\$ 7,721,924.78	0.19%	0.87%
Other Federal Revenue Sources	\$ 19,633,653.69	\$ 23,855,207.88	\$ 30,714,505.65	\$ 37,038,339.09	\$ 42,711,748.36	\$ 153,953,454.67	3.74%	4.80%
Enhancing Education Through Technology	\$ 274,113.66	\$ 1,178,372.60	\$ 1,318,996.02	\$ 973,975.44	\$ 1,937,101.54	\$ 5,682,559.26	0.14%	0.22%
Indian Education - Title IX	\$ 1,342,329.95	\$ 1,449,626.41	\$ 1,345,745.76	\$ 1,779,765.63	\$ 2,038,229.15	\$ 7,955,696.90	0.19%	0.23%
Bilingual Education	\$ 2,216,350.04	\$ 2,009,018.09	\$ 1,875,348.80	\$ 1,808,379.86	\$ 1,803,485.31	\$ 9,712,582.10	0.24%	0.20%
Innovative Education	\$ 1,450,376.71	\$ 1,534,123.32	\$ 1,500,765.38	\$ 1,566,391.53	\$ 1,735,088.77	\$ 7,786,745.71	0.19%	0.19%
Safe and Drug Free Schools	\$ 1,815,472.18	\$ 1,935,715.98	\$ 1,671,745.91	\$ 1,782,777.61	\$ 2,075,501.11	\$ 9,281,212.79	0.23%	0.23%
Class Size Reduction and Eisenhower	\$ 1,053,125.07	\$ 5,208,215.15	\$ 6,683,177.66	\$ 8,608,440.04	\$ 4,305,089.04	\$ 25,858,046.96	0.63%	0.48%
Miscellaneous Revenues	\$ 1,412,272.78	\$ 587,667.66	\$ 530,649.91	\$ 3,843,964.72	\$ 2,084,796.35	\$ 8,459,351.42	0.21%	0.23%
Total	\$ 771,191,259.46	\$ 799,860,051.41	\$ 805,479,703.51	\$ 848,598,604.38	\$ 889,823,190.51	\$ 4,114,952,809.27	100.00%	100.00%
Dollar Increase over Prior Year		\$ 28,668,791.95	\$ 5,619,652.10	\$ 43,118,900.87	\$ 41,224,586.13			
Less Impact Aid		\$ 33,353,623.59	\$ 22,274,523.45	\$ 30,066,541.20	\$ 37,356,880.85			
Less Impact Aid - Buildings		\$ 39,392.00	\$ 104,819.00	\$ 1,479,449.09	\$ 1,886,390.12			
Net Dollar Increase excluding Impact Aid		\$ (4,724,223.64)	\$ (16,759,690.35)	\$ 11,572,910.58	\$ 1,981,315.16			

Fund Sources Included in this analysis:

General Fund
 Capital Outlay Fund
 Impact Aid Fund (FY 2003 Only)
 Other Special Revenue Funds
 Pension Fund
 Special Education Fund

Source: SDDOE School Annual Financial Report Database

